

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

IN RE: eToys, Inc., *et al.*

Robert K. Alber	:	
	:	
Appellant	:	Civil Action No. 05-830
	:	
v.	:	
	:	
Traub, Bonacquist & Fox, LLP, <i>et al.</i>	:	
	:	
Appellees	:	Bankruptcy Case No. 01-706

**NOTICE OF APPEARANCE OF KELLY BEAUDIN STAPLETON,
UNITED STATES TRUSTEE, AS APPELLEE**

Please take notice that Kelly Beaudin Stapleton, United States Trustee for Region 3, by her undersigned counsel, hereby enters her appearance as an appellee herein. The United States Trustee was a party to the order of the United States Bankruptcy Court dated October 4, 2005 appealed from herein, described in the Notice of Docketing as follows:

Order regarding the court's decision in the matter of non disclosure, conflicts, perjury, disqualifications, disgorgement of Appellees and the removal of Mark Kenney as appointed watchdog.

Appellant's Notice of Appeal failed to identify the parties to the order appealed from and the United States Trustee was accordingly omitted as an appellee when the appeal was docketed.

Respectfully submitted,

KELLY BEAUDIN STAPLETON
UNITED STATES TRUSTEE

Dated: December 12, 2005

BY: /s/ Mark S. Kenney
Mark S. Kenney, Esquire
Trial Attorney
J. Caleb Boggs Federal Building
844 King Street, Suite 2207, Lockbox 35
Wilmington, DE 19801
(302) 573-6491
(302) 573-6497 (Fax)

CERTIFICATE OF SERVICE

I hereby certify that on December 12, 2005, I electronically filed the Notice of Appearance of Kelly Beaudin Stapleton, United States Trustee, as Appellee (the "Document") with the Clerk of Court using CM/ECF which will send notification of such filing to the following: Frederick Rosner, Esquire, counsel for appellee Traub Bonacquist & Fox LLP; Derek C. Abbott, Esquire, counsel for Debtor and for appellee Morris Nichols Arsh & Tunnell; and Mark Minuti, Esquire, counsel for appellee Barry Gold. I hereby certify that on December 12, 2005, I have mailed the Document by United States Postal Service to the following non-registered participants.

Paul Traub, Esquire
TRAUB BONACQUIST & FOX, LLP
655 Third Avenue
New York, NY 10017

James L. Garrity, Esquire
SHEARMAN & STERLING
599 Lexington Avenue
New York, NY 10022

Ronald R. Sussman, Esquire
KRONISH LIEB WEINER &
HELLMAN LLP
1114 Avenue of the Americas
New York, NY 10036

Robert K. Alber
17685 DeWitt Avenue
Morgan Hill, CA 95037

/s/ Mark S. Kenney

Mark S. Kenney